BLANK PAGE

Office-Supreme Court, U.S.
FILED
SEP 7 1965
JOHN F. DAVIS, CLERK

SUPREME COURT OF THE UNITED STATES

No. 520

CHARLIE L. WILSON,
Plaintiff,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Defendant.

JURISDICTIONAL STATEMENT

REV. CHARLIE L. WILSON
107 Empire Avenue
Macon, Georgia
Appellant.

BLANK
PAGE

SUPREME COURT OF THE UNITED STATES

No. .....

CHARLIE L. WILSON,
Plaintiff,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Defendant.

JURISDICTIONAL STATEMENT

Opinion Below

The findings of fact and opinion of the United States Court of Appeals, Fifth Circuit officially reported that the decision of the tax court of the United States is affirmed (R. 48-51).

Jurisdiction

The reviewing of this case by this Court is based on the fact that the Supreme Court of the United States has Jurisdiction over all Civil Cases that have not been settled properly or satisfactory according to the Law approved by the divine law which is perfect. Therefore this Court is invoked being the highest Civil Court of the land to righteously settle the questions involved.

This appeal involves Charges of deficiencies in Federal income tax for the years of 1958, 1959 and 1960 in the respective amounts of $100.01, $135.64, $298.78. Therefore this appeal is taken pursuant to 28 U.S.C., § 1253.

The judgment was entered January 18, 1965. The notice of appeal was filed February 15, 1965, with the United States Court of Appeals, Fifth Circuit.

I believe the rule of Civil Procedure 72, Title 28 U.S.C., § 1253 and C. 646, 62 Stat. 926 and I know the Divine Statute, Deuteronomy 1:16-18, confer on this Court Civil Jurisdiction of the appeal.

I believe the case of *U. S. v. Hancock Truck Lines, Inc.*, 1945, 65 S. Ct. 1003, 324 U.S. 774, 89 L. Ed. 1357, sustains the Jurisdiction.

Treasury Regulations on Income Tax 1954 Code:

The Statute that is involved is (Sec. 1-61-1) which the Counsel for the defendant interpreted to include Sacred income which is not under the Jurisdiction of Civil Authority according to the scripture and first amendment of the Constitution. The interpretation of the statute is unsound. Therefore it needs the attention of the Supreme Court.

(Sec. 1.164-5A) The Statute that deals with local assessments, according to the Scripture is unsound.

The Statute (Sec. 1.212-1.4) that deals with the maintenance of property held for use as a residence is unsound according to the Scripture.

The Questions Presented by the Appeal Are As Follows:

A. Should Divine or Sacred income be subject to Civil income tax rules considering Scripture and Constitution?

B. Should local Sewerage tax be deductible on Federal income tax form?

C. Should lossage by natural forces be deductible?

D. Should dues paid to Georgia Motor Club, Inc., be deductible?

E. Should needed repairs to home be deductible?

Statement

The facts and evidences that should be considered concerning this case are the scripture and constitution of the United States. There are also material evidences that involved the issues of this case. The true light of the will of God must be brought forth. The Scripture which is the word of God is Law, order, Measuring Rod, truth, Grace and love. The word in the form of law is the standard for Civil Laws that are made by men in Civil Authority so they will have a guide to be governed by, to determine the validation of Laws. The word of God speaks clearly and plainly concerning the issues that are involved. Therefore being governed by the Holy Spirit in testing the charges of the case, I trust that the Supreme Court of the United States will submit their minds to God through Jesus Christ and permit the mind of Christ to govern their thoughts and make their decision. Amen. So that this matter will be settled forever.

Therefore, I pray that the Supreme Court of the United States will give the proper consideration to this case and grant the appellant's request.

Signed .....

Rev. Charlie L. Wilson
107 Empire Avenue
Macon, Georgia
Appellant.

Proof of Service

I, Rev. Charlie L. Wilson, Appellant herein, hereby affirm that on the ..... day of July, 1965, I mailed copies of the foregoing Jurisdictional Statement to the Supreme Court of the United States to the parties hereto, as follows:

The Solicitor General, Department of Justice, Washington 25, D. C. by mailing a copy in a duly addressed envelope with air mail postage prepaid. And by mailing a copy in a duly addressed envelope with air mail postage prepaid to the Counselor of Defendant, Mr. John B. Jones, Jr., acting Assistant Attorney General, United States Department of Justice, Washington, D. C.

Signed .....

REV. CHARLIE L. WILSON,
107 Empire Avenue
Macon, Georgia
Appellant.

Subscribed and affirmed to before me at ..... this ..... day of July 1965.

.....

BLANK PAGE

APPENDIX A

Opinion Below

IN THE

United States Court of Appeals

FOR THE FIFTH CIRCUIT

No. 21467

CHARLIE L. WILSON,

Petitioner,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Petition for Review of Decision of the Tax Court of the United States, (District of Georgia).

(January 18, 1965.)

Before TUTTLE, Chief Judge, MOORE* and BELL, Circuit Judges.

PER CURIAM: The judgment of the Tax Court is affirmed. Petitioner's income received as a minister of the gospel is taxable. Dues paid the motor club were not dues to a professional society. The tires and roof leak damage did not qualify as casualty losses. There was a failure of proof with regard to sewage assessments being taxes and thus deductible, and the home repairs were mere personal expenses.

The appeal being without merit, it follows that the judgment appealed from should be and it is

AFFIRMED.

---

*Of the Second Circuit, sitting by designation.

APPENDIX B

Internal Revenue Code of 1954:

Questionable Statutes

1955 Ed. F.C.A. 26 § 1-61.

GROSS INCOME DEFINED

(a) General definition.—Except as otherwise provided in this Subtitle [§§ 1-1552 of this title], gross income means all income from whatever source derived, including (but not limited to) the following items: (1) Compensation for services, including fees, commissions, and similar items.

F.C.A. 26 § 1-164.

(a) General Rule—Except as otherwise provided in this Section, there shall be allowed as a deduction taxes paid or accrued within the taxable year.

(b) Deduction derived in case of certain taxes—no deduction shall be allowed for the following taxes:

(5) Taxes assessed against local benefits of a kind tending to increase the value of the property. Assessed; but this paragraph shall not prevent—(A) the deduction of so much of such taxes as is properly allowable to maintenance or interest charges, or (B) the deduction of taxes levied by a special taxing district if—(i) the district covers the whole of at least one County; (ii) At least 1,000 persons are subject to the taxes levied by the district; and (iii) the district levies its assessments annually at a uniform rate on the same assessed value of real property, including improvements, as is used for purposes of the real property tax generally.

F.C.A. 26 § 1-212

Expenses for production of income:

In the case of an individual there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year—(1) for the production or collection of income; (2) for the management, conservation, or maintenance of property held for the production of income; or (3) in connection with the determination, collection, or refund of any tax. (Aug. 16, 1954, C. 736, 68A Stat. 69)

Reliable Statutes

Malachi, 3:10

Bring ye all the tithes into the store house, that there may be meat in mine house, and prove me now herewith, saith the Lord of Hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

St. Matthew, 22:21

Render therefore unto Caesar, the things which are Caesar's; and unto God, the things that are God's.

Proverbs, 15:6; 16:8.

In the house of the righteous is much treasure: But in the revenues of the wicked is trouble. Better is a little with righteousness, than great revenues without right.

Psalm, 9:4.

For thou hast maintained My right and My Cause, thou satest in the throne judging right.